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HELEN DAVIS CHAITMAN
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February 17, 2016

BY ECF and E-mail

The Honorable Stuart M. Bernstein
United States Bankruptcy Court
Southern District of New York
One Bowling Green
New York, New York 10004-1408

**Re: *Securities Investor Protection Corporation v. Bernard L. Madoff Investment
Securities LLC*, Adv. Pro. No. 08-01789-SMB
February 24, 2016: Motion of Aaron Blecker**

Dear Judge Bernstein:

In connection with the motion of Aaron Blecker to compel the Trustee to pay his SIPC claim, I wanted to point out to the Court that Mr. Blecker's original declaration seeking payment of his SIPC claim is on the Court Docket 08-01789 at ECF 6761 and enclosed for Your Honor's convenience.

Yours respectfully,

/s/ Helen Davis Chaitman

Helen Davis Chaitman

HDC:leb
Encls.

cc: David Sheehan, Esq. (by ECF E-mail: *dsheehan@bakerlaw.com*)
 Kevin Bell, Esq. (by ECF and E-mail: *kbell@sipc.org*)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

**SECURITIES INVESTOR PROTECTION
CORPORATION,**

Plaintiff-Applicant,

v.

**BERNARD L. MADOFF INVESTMENT
SECURITIES LLC,**

Defendant.

In re:

BERNARD L. MADOFF,

Debtor.

**Adv. Pro. No. 08-01789 (SMB)
SIPA Liquidation
(Substantively Consolidated)**

**DECLARATION IN
OPPOSITION TO THE
TRUSTEE'S MOTION TO
AFFIRM APPLICATION OF
THE NET INVESTMENT
METHOD TO THE
DETERMINATION OF
CUSTOMER TRANSFERS
BETWEEN BLMIS
ACCOUNTS**

I, AARON BLECKER, declare pursuant to 28 U.S.C. § 1746, that the following is true based upon personal knowledge and documents I possess:

1. I was born on July 27, 1910 and will be 103 on July 27, 2014, by which time I hope that this Court will recognize the validity of my claim against Bernard L. Madoff Investment Securities, LLC ("BLMIS").

2. I opened an account with Bernard L. Madoff in 1986, Account No. No. 1B0022, in 1986 with a \$50,000 deposit. Thereafter, I deposited another \$50,000 in 1986 and in 1992 I deposited \$100,000. At some point, the account number for this account was changed by BLMIS to 1B0156-3-0.

3. In 1997, another account was opened in the name of Arthur and Sofie Blecker, No. 1B0157-3-0, but in 2007 the account in my name and my joint account with my wife were consolidated into the Aaron Blecker Revocable Trust, No. 1B0156-3-0. I continued my account when Madoff formed Bernard L. Madoff Investment Securities LLC (“BLMIS”) on December 4, 2000

4. No funds were ever withdrawn by me or by my wife from BLMIS and the value of my account as of November 30, 2008 was \$2,625,435.95. Of course, in each year that we had these BLMIS accounts, we paid taxes on the declared profits at short-term capital gains rates. Thus, in rough numbers, the appreciation in the BLMIS accounts was \$2,425,435.95 and, at a 40% tax rate, we paid the Internal Revenue Service (“IRS”) \$970,174.40.

5. The only refund I was able to obtain from the IRS was for \$\$235,276.37 representing the taxes I had paid on my alleged profits in the last five years I had the BLMIS account.

6. I filed a SIPC claim for \$2,625,435.95, my last statement balance. See Exhibit A.

7. By letter dated October 19, 2009, the Trustee denied my Claim No. 003907 on the theory that I had deposited \$200,000 and withdrawn \$261,633.94. A copy of the Trustee’s October 19, 2009 Determination Letter is annexed hereto as Exhibit B.

8. The alleged withdrawals were reflected on my statements as checks written to various Fortune 500 companies whose stocks were listed in my statements. The amounts were odd amounts such as \$4,248.04 on April 7, 1987. See Exhibit B at 4. For example, one page of such “withdrawals” is this:

9/13/1984	CHECK HOUSEHOLD INTL	(\$5,654.50)
10/31/1984	CHECK KATY INDUSTRIES	(\$5,818.54)
1/8/1985	CHECK ETHYL	(\$11,085.00)
2/22/1985	CHECK ATLANTIC RICHFIELD	(\$8,839.87)
4/25/1985	CHECK AMR CORP	(\$10,403.43)
6/11/1985	CHECK INTERCO	(\$7,371.58)
8/8/1985	CHECK ASSOC DRY GOODS	(\$11,095.17)
9/26/1985	CHECK TEXTRON	(\$6,484.27)
11/12/1985	CHECK VIACOM	(\$8,829.20)
1/15/1986	CHECK WOOLWORTH	(\$11,096.11)
3/17/1986	CHECK WETTERAU	(\$10,392.02)
5/27/1986	CHECK FMC	(\$10,313.75)
7/14/1986	CHECK GTE CORP	(\$7,773.88)
8/21/1986	CHECK INTERCO	(\$6,929.43)
10/15/1986	CHECK SUN	(\$8,842.64)
11/24/1986	CHECK TRW	(\$7,805.00)
2/5/1987	CHECK HOLIDAY CORP	(\$11,090.00)
4/7/1987	CHECK ANHEUSER BUSCH	(\$11,786.82)
6/10/1987	CHECK TRANSCO CO	(\$10,393.61)
8/21/1987	CHECK AGS COMPUTERS	(\$11,037.61)
10/26/1987	CHECK GROlier	(\$11,717.22)
1/26/1988	CHECK	(\$10,396.92)
3/24/1988	CHECK ADVANCED SYSTEMS	(\$11,087.09)
5/25/1988	CHECK INTERCO	(\$11,778.76)
8/8/1988	CHECK AMFAC	(\$10,400.46)
10/12/1988	CHECK COMPAQ COMPUTERS	(\$11,048.11)
12/5/1988	CHECK PNC FINL	(\$8,832.87)
2/3/1989	CHECK GENERAL CINEMA	(\$10,400.48)
4/11/1989	CHECK	(\$11,090.99)
6/20/1989	CHECK DURR FILLAUER MED	(\$11,739.06)
8/15/1989	CHECK INLAND	(\$10,398.73)
10/20/1989	CHECK AMERICAN MAIZE	(\$11,062.73)
12/11/1989	CHECK COLUMBIA PICTURES	(\$8,840.00)
2/16/1990	CHECK WESTINGHOUSE	(\$10,347.18)
4/20/1990	CHECK SEAGULL	(\$11,089.81)
6/25/1990	CHECK SUN MICROSYSTEMS	(\$11,759.92)
8/28/1990	CHECK IMMUNEX	(\$10,393.02)
11/5/1990	CHECK AMERICAN FILM	(\$11,094.75)
12/27/1990	CHECK PFIZER	(\$11,960.08)
3/7/1991	CHECK MEDCO	(\$14,130.22)
5/13/1991	CHECK XOMA	(\$13,172.52)
7/11/1991	CHECK HEALTH SOUTH	(\$12,364.06)

9. Anyone looking at this list of “withdrawals” would recognize that these were not payments to me as the account holder. I swear that none of the alleged withdrawals was received by me or my wife.

10. Of course, these checks appeared on my BLMIS statements and I understood that the checks written to numerous Fortune 500 companies represented the purchase of securities in my account because, in fact, my statements showed that I owned the securities of these various companies.

11. I challenged the Trustee’s conclusion that these checks represented distributions to me. See Exhibit C hereto.

12. On November 11, 2010, the Trustee sent me another Determination Letter claiming, this time, that my total deposits were \$377,350.33 and my total withdrawals were \$843,877.06. See Exhibit D hereto.

13. I did not keep bank records going back 20 years; nor did my banks. I therefore demanded that the Trustee produce to me the original cancelled checks evidencing these alleged withdrawals because I am certain that I can establish from the backs of these checks that the funds were never received by me. The Trustee has refused to provide these documents to me and has taken the position that it is my burden to prove that the funds were not received by me, even though the payees on these checks are Fortune 500 companies and not a single check was made payable to me or to my wife.

14. As I understand the law, the Trustee is a fiduciary of BLMIS customers like myself. I cannot understand how a fiduciary can withhold from me the original BLMIS cancelled checks to these various corporations which will

show, indisputably, that I never received the payments made to the various corporations shown as payees.

15. If the Trustee does not have the cancelled checks, then surely he has absolutely no basis in law or in fact to claim that these checks, made payable to Fortune 500 companies, were withdrawals by me.

16. The Trustee has caused me a great injustice and I ask this Court to rectify it.

17. I declare under penalty of perjury that the aforesaid facts are true and correct.

Aaron Blecker

EXHIBIT A

CUSTOMER CLAIM

Claim Number _____

Date Received _____

BERNARD L. MADOFF INVESTMENT SECURITIES LLC

In Liquidation

DECEMBER 11, 2008

Irving H. Picard, Esq.
Trustee for Bernard L. Madoff Investment Securities LLC
Claims Processing Center
2100 McKinney Ave., Suite 800
Dallas, TX 75201

Provide your office and home telephone no.

~~Home~~ OFFICE: 514-466-0095

~~HOME~~ _____

Taxpayer I.D. Number (Social Security No.)

ACCOUNT INFORMATION

Account Number: 1B0022

AARON BLECKER
50 GRIST MILL LANE
GREAT NECK, NY 11023

(If incorrect, please change)

NOTE: BEFORE COMPLETING THIS CLAIM FORM, BE SURE TO READ CAREFULLY THE ACCOMPANYING INSTRUCTION SHEET. A SEPARATE CLAIM FORM SHOULD BE FILED FOR EACH ACCOUNT AND, TO RECEIVE THE FULL PROTECTION AFFORDED UNDER SIPA, ALL CUSTOMER CLAIMS MUST BE RECEIVED BY THE TRUSTEE ON OR BEFORE March 4, 2009. CLAIMS RECEIVED AFTER THAT DATE, BUT ON OR BEFORE July 2, 2009, WILL BE SUBJECT TO DELAYED PROCESSING AND TO BEING SATISFIED ON TERMS LESS FAVORABLE TO THE CLAIMANT. PLEASE SEND YOUR CLAIM FORM BY CERTIFIED MAIL - RETURN RECEIPT REQUESTED.

1. Claim for money balances as of **December 11, 2008**:
- a. The Broker owes me a Credit (Cr.) Balance of \$ _____
- b. I owe the Broker a Debit (Dr.) Balance of \$ _____

- c. If you wish to repay the Debit Balance,
 please insert the amount you wish to repay and
 attach a check payable to "Irving H. Picard, Esq.,
 Trustee for Bernard L. Madoff Investment Securities LLC."

If you wish to make a payment, it must be enclosed
 with this claim form.

\$ NONE

- d. If balance is zero, insert "None."

2. Claim for securities as of December 11, 2008:

PLEASE DO NOT CLAIM ANY SECURITIES YOU HAVE IN YOUR POSSESSION.

- | | <u>YES</u> | <u>NO</u> |
|---|------------|-----------|
| a. The Broker owes me securities | <u>Yes</u> | |
| b. I owe the Broker securities | | <u>No</u> |
| c. If yes to either, please list below: | | |

Date of Transaction (trade date)	Name of Security	Number of Shares or Face Amount of Bonds	
		The Broker Owes Me (Long)	I Owe the Broker (Short)
	See Statement Attached		
	5/31/07 - See Letter 753, 157-40		
	I never withdrew		
	any funds		

Proper documentation can speed the review, allowance and satisfaction of your claim and shorten the time required to deliver your securities and cash to you. Please enclose, if possible, copies of your last account statement and purchase or sale confirmations and checks which relate to the securities or cash you claim, and any other documentation, such as correspondence, which you believe will be of assistance in processing your claim. In particular, you should provide all documentation (such as cancelled checks, receipts from the Debtor, proof of wire transfers, etc.) of your deposits of cash or securities with the Debtor from as far back as you have documentation. You should also provide all documentation or

information regarding any withdrawals you have ever made or payments received from the Debtor.

Please explain any differences between the securities or cash claimed and the cash balance and securities positions on your last account statement. If, at any time, you complained in writing about the handling of your account to any person or entity or regulatory authority, and the complaint relates to the cash and/or securities that you are now seeking, please be sure to provide with your claim copies of the complaint and all related correspondence, as well as copies of any replies that you received.

PLEASE CHECK THE APPROPRIATE ANSWER FOR ITEMS 3 THROUGH 9.

NOTE: IF "YES" IS MARKED ON ANY ITEM, PROVIDE A DETAILED EXPLANATION ON A SIGNED ATTACHMENT. IF SUFFICIENT DETAILS ARE NOT PROVIDED, THIS CLAIM FORM WILL BE RETURNED FOR YOUR COMPLETION.

- | | <u>YES</u> | <u>NO</u> |
|---|------------|-----------|
| 3. Has there been any change in your account since December 11, 2008? If so, please explain. | _____ | <u>No</u> |
| 4. Are you or were you a director, officer, partner, shareholder, lender to or capital contributor of the broker? | _____ | <u>No</u> |
| 5. Are or were you a person who, directly or indirectly and through agreement or otherwise, exercised or had the power to exercise a controlling influence over the management or policies of the broker? | _____ | <u>No</u> |
| 6. Are you related to, or do you have any business venture with, any of the persons specified in "4" above, or any employee or other person associated in any way with the broker? If so, give name(s). | _____ | <u>No</u> |
| 7. Is this claim being filed by or on behalf of a broker or dealer or a bank? If so, provide documentation with respect to each public customer on whose behalf you are claiming. | _____ | <u>No</u> |
| 8. Have you ever given any discretionary authority to any person to execute securities transactions with or through the broker on your behalf? Give names, addresses and phone numbers. | _____ | <u>No</u> |

9. Have you or any member of your family ever filed a claim under the Securities Investor Protection Act of 1970? if so, give name of that broker. _____ No

Please list the full name and address of anyone assisting you in the preparation of this claim form: My Son Robert Blecher

15 Bayberry Ridge, Baylyn NY 11576

If you cannot compute the amount of your claim, you may file an estimated claim. In that case, please indicate your claim is an estimated claim.

IT IS A VIOLATION OF FEDERAL LAW TO FILE A FRAUDULENT CLAIM. CONVICTION CAN RESULT IN A FINE OF NOT MORE THAN \$50,000 OR IMPRISONMENT FOR NOT MORE THAN FIVE YEARS OR BOTH.

THE FOREGOING CLAIM IS TRUE AND ACCURATE TO THE BEST OF MY INFORMATION AND BELIEF.

Date July 22, 2009 Signature Robert Blecher

Date _____ Signature _____

(If ownership of the account is shared, all must sign above. Give each owner's name, address, phone number, and extent of ownership on a signed separate sheet. If other than a personal account, e.g., corporate, trustee, custodian, etc., also state your capacity and authority. Please supply the trust agreement or other proof of authority.)

This customer claim form must be completed and mailed promptly, together with supporting documentation, etc. to:

Irving H. Picard, Esq.,
Trustee for Bernard L. Madoff Investment Securities LLC
Claims Processing Center
2100 McKinney Ave., Suite 800
Dallas, TX 75201



BERNARD L. MADOFF
 INVESTMENT SECURITIES LLC
 New York ☐ London

885 Third Avenue
 New York, NY 10022
 (212) 230-2424
 800 334-1343
 Fax (212) 838-4061

Affiliated with
 Madoff Securities International Limited
 12 Berkeley Street
 Mayfair, London W1J 8DT
 Tel 020 7493 6222

AARON BLECKER
 REV TRUST U/A/D 3/15/07

50 GRIST MILL LANE
 GREAT NECK, NY 11023

11/30/08

1

1-80156-3-0

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BOUGHT RECEIVED ON/LOC	SOLD DATE/PRICE/STMT	TRF	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
			BALANCE FORWARD		153,467.64	
1,430		2109	WAL-MART STORES INC	55.830	79,893.90	
935		2611	INTERNATIONAL BUSINESS MACHS	87.270	81,634.45	
3,465		6435	EXXON MOBIL CORP	72.880	252,667.20	
3,795		6937	INTEL CORP	14.510	55,216.45	
1,815		11243	JOHNSON & JOHNSON	59.580	108,209.70	
2,475		15589	J.P. MORGAN CHASE & CO	38.530	95,460.75	
1,320		19914	COCA COLA CO	44.660	59,003.20	
770		24240	MCDONALDS CORP	55.370	42,664.90	
1,430		28566	NEKE & CO	28.550	40,843.50	
5,225		32892	MICROSOFT CORP	21.810	114,166.25	
2,640		37218	ORACLE CORPORATION	17.300	45,777.00	
1,045		50106	PEPSICO INC	56.410	58,989.45	
605		50690	APPLE INC	100.780	60,995.90	
4,455		54522	PFIZER INC	18.940	75,645.10	
1,045		55024	ABBOTT LABORATORIES	54.610	57,108.45	
1,980		58848	PROCTER & GAMBLE CO	64.080	126,957.40	
735		59350	AMGEN INC	59.160	43,727.40	
1,575		63174	PHILLIP MORRIS INTERNATIONAL	43.600	68,085.00	
3,300		63676	BANK OF AMERICA	21.590	71,379.00	
1,100		67500	QUALCOMM INC	33.770	37,191.00	
3,575		68002	CTI GROUP INC	12.510	44,866.25	
825		71826	SCHLUMBERGER LTD	49.480	40,854.00	
1,980		72328	COMCAST CORP	16.510	32,768.80	
			CL A			
			CONTINUED ON PAGE 2			

ETAIN THIS STATEMENT FOR INCOME TAX PURPOSES



BERNARD L. MADOFF
INVESTMENT SECURITIES LLC
 New York ☐ London

885 Third Avenue
 New York, NY 10022
 (212) 230-2424
 800 334-1343
 Fax (212) 838-4061

Affiliated with
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 12 Berkeley Street
 Mayfair, London W1J 8DT
 Tel 020 7493 6222

AARON BLECKER
REV. TRUST U/A/D 3/15/07

50 CRIST MLL LANE
GREAT NECK NY 11023

11/30/08 2

1-B0156-3-0 *****8745

BOUGHT NO. PURCHASED	PRICE PAID PER SHARE	DATE ACQUIRED	DESCRIPTION	PRICE OR YIELD	AMOUNT CREDITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
3,905		76152	AT&T INC	27	105,591.00	
890		76654	CONOCOPHILIPS	52.510	52,023.90	
660		80478	UNITED PARCEL SVC INC	52.040	34,372.40	
			CLASS B			
4,015		80980	CISCO SYSTEMS INC	16.730	67,330.95	
1,155		84804	U.S. BANCORP	29.530	34,153.15	
1,575		85306	CHEVRON CORP	73.436	101,021.25	
660		89130	UNITED TECHNOLOGIES CORP	53.168	35,113.60	
6,985		89632	GENERAL ELECTRIC CO	19.630	137,394.55	
1,570		93456	VERIZON COMMUNICATIONS	30.410	56,940.70	
165		93958	GOOGLE	337.408	55,677.00	
2,318		97782	BELLS TARGO & EQ NEW	29.880	68,930.00	
1,650		98284	HEWLETT PACKARD CO	34.900	57,651.00	
	2,475,000	20395	U.S. TREASURY BILL	99.936		2,473,416.00
			DUE 2/12/2009			
			2/12/2009			
			FIDELITY SPARTAN	DIV		78.19
			U.S. TREASURY MONEY MARKET			
			DIV 3/1/2/08			
	65,835	19493	FIDELITY SPARTAN	1		65,835.00
			U.S. TREASURY MONEY MARKET			
37,356		24862	FIDELITY SPARTAN	1	37,356.00	
			U.S. TREASURY MONEY MARKET			
			FIDELITY SPARTAN	DIV		4.59
			U.S. TREASURY MONEY MARKET			
			DIV 11/19/08			
			CONTINUED ON PAGE 3			

STAIN THIS STATEMENT FOR INCOME TAX PURPOSES



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 REV TRUST U/A/D 3/15/07

50 GRIST MILL LANE
 GREAT NECK, NY 11023

11/30/08 3

1-80156-3-0 *****8745

BOUGHT RECEIVED OR PAID	SELL DELIVERED OR PAID	TEN	DESCRIPTION	PRICE OR YIELD	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
	37,356	50102	FIDELITY SPARTAN	1		37,356.00
200,000		54749	U.S. TREASURY MONEY MARKET			
			U.S. TREASURY BILL	99.926	199,852.00	
			DUE 03/26/2009			
2,288		59143	FIDELITY SPARTAN	1	2,288.00	
			U.S. TREASURY MONEY MARKET			
			NEW BALANCE		307,137.01	
			SECURITY POSITIONS	NET PRICE		
3,905			AT&T INC	28.560		
1,045			ABBOTT LABORATORIES	52.390		
715			AMGEN INC	55.540		
605			APPLE INC	92.670		
3,300			BANK OF AMERICA	16.250		
1,375			CHEVRON CORP	79.010		
4,015			CISCO SYSTEMS INC	16.540		
3,575			CITY GROUP INC	8.290		
1,320			COCA COLA CO	46.870		
1,980			COMCAST CORP	17.340		
			CL A			
900			CONED/PHILIPS	52.520		
3,465			EXXON MOBIL CORP	80.150		
6,985			GENERAL ELECTRIC CO	17.170		
			CONTINUED ON PAGE 4			

STAIN THIS STATEMENT FOR INCOME TAX PURPOSES

Rev. D.L. MADOFF
 ESTIMATE SECURITIES LLC
 New York ☐ London

885 Third Avenue
 New York, NY 10022
 (212) 280-2424
 800 334-1343
 Fax (212) 838-4061

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AARON BLECKER
 REV TRUST U/A/D 3/15/07

50 GRIST MILL LANE
 GREAT NECK, NY 11023

11/30/08

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1-80156-3-0

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BOUGHT REVISED/CHANGED	SOLD DELIVERED ON SHORT	TIN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
165			GOOGLE	292.960		
1,650			HEWLETT-PACKARD CO	35.280		
3,795			INTEL CORP	13.800		
935			INTERNATIONAL BUSINESS MACHS	81.600		
2,475			J.P. MORGAN CHASE & CO	31.660		
1,815			JOHNSON & JOHNSON	58.580		
770			McDONALDS CORP	58.750		
1,435			MERCK & CO	26.720		
5,225			MICROSOFT CORP	20.220		
2,640			ORACLE CORPORATION	15.090		
1,045			PEPSICO INC	26.700		
4,455			PFIZER INC	16.430		
1,375			PHILLIP MORRIS INTERNATIONAL	42.160		
1,980			PROCTER & GAMBLE CO	64.350		
1,100			QUALCOMM INC	33.570		
825			SCHLONBERGER LTD	50.740		
2,288			FIDELITY SPARTAN	1		
1,155			U.S. TREASURY MONEY MARKET			
660			U.S. BANCORP	26.980		
			UNITED PARCEL SVC INC	57.600		
200,000			CLASS B			
			U.S. TREASURY BILL	99.971		
			DUE 03/26/2009			
660			UNITED TECHNOLOGIES CORP	48.530		
			CONTINUED ON PAGE 5			

RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

8745

RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

EXHIBIT B

BERNARD L. MADOFF INVESTMENT SECURITIES LLC

In Liquidation

DECEMBER 11, 2008¹

NOTICE OF TRUSTEE'S DETERMINATION OF CLAIM

October 19, 2009

Aaron Blecker
50 Grist Mill Lane
Great Neck, New York 11023

Dear Mr. Blecker:

PLEASE READ THIS NOTICE CAREFULLY.

The liquidation of the business of BERNARD L. MADOFF INVESTMENT SECURITIES LLC ("BLMIS") is being conducted by Irving H. Picard, Trustee under the Securities Investor Protection Act, 15 U.S.C. § 78aaa *et seq.* ("SIPA"), pursuant to an order entered on December 15, 2008 by the United States District Court for the Southern District of New York.

The Trustee has made the following determination regarding your claim on BLMIS Account No. 1B0022 designated as Claim Number 003907:

Your claim for securities is **DENIED**. No securities were ever purchased for your account.

Further, based on the Trustee's analysis, the amount of money you withdrew from your account at BLMIS (total of \$261,633.94), as more fully set forth in Table 1 annexed hereto and made a part hereof, is greater than the amount that was deposited with BLMIS for the purchase of securities (total of \$200,000.00). As noted, no securities were ever purchased by BLMIS for your account. Any and all profits reported to you by BLMIS on account statements were fictitious.

¹ Section 78III(7)(B) of SIPA states that the filing date is "the date on which an application for a protective decree is filed under 78ccc(a)(3)," except where the debtor is the subject of a proceeding pending before a United States court "in which a receiver, trustee, or liquidator for such debtor has been appointed and such proceeding was commenced before the date on which such application was filed, the term 'filing date' means the date on which such proceeding was commenced." Section 78III(7)(B). Thus, even though the Application for a protective decree was filed on December 15, 2008, the Filing Date in this action is on December 11, 2008.

As reflected in Table 1, certain of the transfers into or out of your account have been adjusted. As part of the Trustee's analysis of accounts, the Trustee has assessed accounts based on a money in/money out analysis (i.e., has the investor deposited more or less than he or she withdrew from BLMIS). This analysis allows the Trustee to determine which part of an account's balance is originally invested principal and which part is fictitious gains that were fabricated by BLMIS. A customer's allowed claim is based on the amount of principal in the customer's account.

Whenever a customer requested a transfer from one account to another, the Trustee analyzed whether the transferor account had principal in the account at the time of the transfer. The available principal in the account was transferred to and credited in the transferee account. Thus, the reason that the adjusted amount of transferred deposits or withdrawals in Table 1 is less than the purported transfer amount is that the transferor account did not have sufficient principal available to effectuate the full transfer. The difference between the purported transfer amount and the adjusted transfer amount is the amount of fictitious gain that was transferred to or from your account. Under the money in/money out analysis, the Trustee does not give credit for fictitious gains in settling your allowed claim.

Since there were no profits to use either to purchase securities or to pay you any money beyond the amount that was deposited into your BLMIS account, the amount of money you received in excess of the deposits in your account (\$61,633.94) was taken from other customers and given to you. Accordingly, because you have withdrawn more than was deposited into your account, you do not have a positive "net equity" in your account and you are not entitled to an allowed claim in the BLMIS liquidation proceeding. Therefore, your claim is **DENIED** in its entirety.

Should a final and unappealable court order determine that the Trustee is incorrect in his interpretation of "net equity" and its corresponding application to the determination of customer claims, the Trustee will be bound by that order and will apply it retroactively to all previously determined customer claims in accordance with the Court's order. Nothing in this Notice of Trustee's Determination of Claim shall be construed as a waiver of any rights or claims held by you in having your customer claim re-determined in accordance with any such Court order.

Nothing in this Notice of Trustee's Determination of Claim shall be construed as a waiver of any rights or claims held by the Trustee against you.

PLEASE TAKE NOTICE: If you disagree with this determination and desire a hearing before Bankruptcy Judge Burton R. Lifland, you **MUST** file your written opposition, setting forth the grounds for your disagreement, referencing Bankruptcy Case No. 08-1789 (BRL) and attaching copies of any documents in support of your position, with the United States Bankruptcy Court and the Trustee within **THIRTY DAYS** after October 19, 2009, the date on which the Trustee mailed this notice.

PLEASE TAKE FURTHER NOTICE: If you do not properly and timely file a written opposition, the Trustee's determination with respect to your claim will be deemed confirmed by the Court and binding on you.

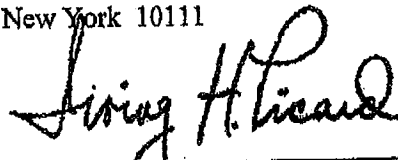
PLEASE TAKE FURTHER NOTICE: If you properly and timely file a written opposition, a hearing date for this controversy will be obtained by the Trustee and you will be notified of that hearing date. Your failure to appear personally or through counsel at such hearing will result in the Trustee's determination with respect to your claim being confirmed by the Court and binding on you.

PLEASE TAKE FURTHER NOTICE: You must mail your opposition, if any, in accordance with the above procedure, to each of the following addresses:

Clerk of the United States Bankruptcy Court for
the Southern District of New York
One Bowling Green
New York, New York 10004

and

Irving H. Picard, Trustee
c/o Baker & Hostetler LLP
45 Rockefeller Plaza
New York, New York 10111



Irving H. Picard

Trustee for the Liquidation of the Business of
Bernard L. Madoff Investment Securities LLC

James May

DATE	TRANSACTION DESCRIPTION	AMOUNT	ADJUSTED AMOUNT
9/22/1986	CHECK	\$50,000.00	\$50,000.00
9/24/1986	CHECK	\$50,000.00	\$50,000.00
12/16/1992	CHECK	\$100,000.00	\$100,000.00
Total Deposits:		\$200,000.00	\$200,000.00
DATE	TRANSACTION DESCRIPTION	AMOUNT	ADJUSTED AMOUNT
11/24/1986	CHECK TRW	(\$2,806.51)	(\$2,806.51)
2/5/1987	CHECK HOLIDAY CORP	(\$4,002.50)	(\$4,002.50)
4/7/1987	CHECK ANHEUSER BUSCH	(\$4,248.04)	(\$4,248.04)
6/10/1987	CHECK TRANSCO CO	(\$3,744.78)	(\$3,744.78)
8/21/1987	CHECK AGS COMPUTERS	(\$3,976.71)	(\$3,976.71)
10/26/1987	CHECK GROLIER	(\$4,197.55)	(\$4,197.55)
1/26/1988	CHECK BRISTOL MYERS	(\$3,737.56)	(\$3,737.56)
3/30/1988	CHECK ADVANCED SYSTEMS	(\$3,998.88)	(\$3,998.88)
5/25/1988	CHECK INTERCO	(\$4,244.88)	(\$4,244.88)
8/8/1988	CHECK AMFAC	(\$3,751.97)	(\$3,751.97)
10/12/1988	CHECK COMPAQ COMPUTERS	(\$3,967.83)	(\$3,967.83)
12/5/1988	CHECK PNC FINL	(\$3,166.93)	(\$3,166.93)
2/3/1989	CHECK GENERAL CINEMA	(\$3,686.89)	(\$3,686.89)
4/11/1989	CHECK PHELPS	(\$3,993.35)	(\$3,993.35)
6/20/1989	CHECK DURR FILLAUER MED	(\$4,205.41)	(\$4,205.41)
8/18/1989	CHECK INLAND	(\$3,753.39)	(\$3,753.39)
10/20/1989	CHECK AMERICAN MAIZE	(\$3,990.11)	(\$3,990.11)
12/13/1989	CHECK FOR ??	(\$5,187.29)	(\$5,187.29)
2/16/1990	CHECK WESTINGHOUSE	(\$3,682.26)	(\$3,682.26)
4/20/1990	CHECK SEAGULL	(\$4,001.00)	(\$4,001.00)
6/25/1990	CHECK SUN MICROSYSTEMS	(\$4,228.00)	(\$4,228.00)
8/28/1990	CHECK IMMUNEX	(\$3,728.16)	(\$3,728.16)
11/5/1990	CHECK AMERICAN FILM	(\$4,003.50)	(\$4,003.50)
12/27/1990	CHECK PFIZER	(\$3,168.16)	(\$3,168.16)
3/7/1991	CHECK MEDCO	(\$3,742.71)	(\$3,742.71)
5/13/1991	CHECK XOMA	(\$3,495.60)	(\$3,495.60)
7/11/1991	CHECK HEALTH SOUTH	(\$3,230.02)	(\$3,230.02)
7/17/1991	CXL CHECK 07/11/91	\$3,230.02	\$3,230.02
7/17/1991	CHECK HEALTH SOUTH	(\$3,230.02)	(\$3,230.02)
7/22/1991	CHECK LIBERTY NATL	(\$360.82)	(\$360.82)
9/5/1991	CHECK THERMO	(\$2,992.58)	(\$2,992.58)
11/13/1991	CHECK CHAMBERS	(\$3,474.14)	(\$3,474.14)

12/27/1991	CHECK PHL CORP	(\$2,451.50)	(\$2,451.50)
3/5/1992	CHECK LIEBERT	(\$3,969.02)	(\$3,969.02)
4/28/1992	CHECK FLEET NORSTAR	(\$2,606.03)	(\$2,606.03)
6/16/1992	CHECK PEP BOYS	(\$2,627.74)	(\$2,627.74)
8/21/1992	CHECK HOME DEPOT	(\$3,929.33)	(\$3,929.33)
10/6/1992	CHECK TIME WARNER	(\$2,629.25)	(\$2,629.25)
11/12/1992	CHECK AL LABS	(\$1,097.03)	(\$1,097.03)
1/6/1993	CHECK STATE STREET	(\$2,678.07)	(\$2,678.07)
2/18/1993	CHECK AMERICAN BRANDS	(\$4,378.59)	(\$4,378.59)
3/17/1993	CHECK MBNA	(\$3,753.00)	(\$3,753.00)
5/20/1993	CHECK DSC COMM	(\$7,999.38)	(\$7,999.38)
6/28/1993	CHECK SOUTHWESTERN BELL	(\$3,511.00)	(\$3,511.00)
8/23/1993	CHECK ANADARKO	(\$6,554.68)	(\$6,554.68)
9/28/1993	CHECK ENRON	(\$3,251.37)	(\$3,251.37)
11/4/1993	CHECK SNAPPLE	(\$3,505.00)	(\$3,505.00)
12/14/1993	CHECK HUFFY	(\$5,634.06)	(\$5,634.06)
2/8/1994	CHECK AMERITECH	(\$2,504.50)	(\$2,504.50)
4/15/1994	CHECK COMCAST	(\$7,019.53)	(\$7,019.53)
5/19/1994	CHECK AUTOZONE	(\$1,250.12)	(\$1,250.12)
6/22/1994	CHECK GEN ELECTRIC	(\$2,256.12)	(\$2,256.12)
8/11/1994	CHECK GEN MOTORS	(\$4,904.17)	(\$4,904.17)
9/19/1994	CHECK CATERPILLAR	(\$2,012.50)	(\$2,012.50)
11/14/1994	CHECK HUDSON FOODS	(\$4,134.50)	(\$4,134.50)
12/14/1994	CHECK AUTO DESK	(\$2,264.00)	(\$2,264.00)
2/7/1995	CHECK PACIFIC	(\$2,517.75)	(\$2,517.75)
3/14/1995	CHECK ALUMINUM	(\$2,784.00)	(\$2,784.00)
5/15/1995	CHECK HOME DEPOT	(\$7,062.51)	(\$7,062.51)
6/16/1995	CHECK MICRON	(\$1,265.00)	(\$1,265.00)
7/27/1995	CHECK KULICKE & SOFFA	(\$5,678.84)	(\$5,678.84)
9/13/1995	CHECK TEXAS INSTRUMENT	(\$1,768.75)	(\$1,768.75)
10/18/1995	CHECK SAFEGUARD	(\$2,280.63)	(\$2,280.63)
11/15/1995	CHECK APPLIED MATERIALS	(\$2,535.00)	(\$2,535.00)
1/4/1996	CHECK DEERE & CO	(\$1,018.62)	(\$1,018.62)
2/14/1996	CHECK FED NAT'L MORTGAGE	(\$2,794.50)	(\$2,794.50)
4/4/1996	CHECK GEN MOTORS CORP	(\$4,585.67)	(\$4,585.67)
5/23/1996	CHECK CENTOCOR	(\$3,808.16)	(\$3,808.16)
6/26/1996	CHECK COCA COLA	(\$3,822.75)	(\$3,822.75)
7/30/1996	CHECK CHRYSLER CORP	(\$1,788.00)	(\$1,788.00)
9/5/1996	CHECK SAFEGUARD	(\$3,838.25)	(\$3,838.25)
10/7/1996	CHECK HERSHEY FOODS	(\$257.87)	(\$257.87)
10/16/1996	CHECK JONES APPAREL	(\$2,293.75)	(\$2,293.75)
11/12/1996	CHECK NEWBRIDGE NETWORKS	(\$2,818.62)	(\$2,818.62)
12/17/1996	CHECK FIRST USA	(\$2,301.25)	(\$2,301.25)
2/19/1997	CHECK DEAN WITTER	(\$4,092.50)	(\$4,092.50)
3/26/1997	CHECK NATIONS BANK	(\$2,310.50)	(\$2,310.50)
4/24/1997	TRANS TO 1B015630	(\$206,528.75)	\$0.00
4/29/1997	CHECK PHILIP MORRIS	(\$2,323.00)	(\$2,323.00)

Total Withdrawals:		(\$468,162.69)	(\$261,633.94)
Total deposits less withdrawals:		(\$268,162.69)	(\$61,633.94)

EXHIBIT C

UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK

AARON BLECKER

AFFIDAVIT OF
AARON BLECKER

Plaintiff,

-against-

Bankruptcy Case
No. 08-1789
Claim #003907

IRVING H. PICARD, TRUSTEE
FOR LIQUIDATION OF THE BUSINESS
OF BERNARD L. MADOFF INVESTMENT
SECURITIES LLC

Hon. Burton R. Lifland

Defendants.

STATE OF NEW YORK)

: ss.:

COUNTY OF NASSAU)

AARON BLECKER, being duly sworn deposes and says:

1. On February 23, 2009 I submitted my claim to Irving H. Picard, Esq. for reimbursement for my losses in Bernard Madoff Investment Securities (BMIS). In the letter accompanying my claim form, (See Attachment A) I explained that I had established two accounts – one in my name, Aaron Blecker, and subsequently a second account jointly with my wife, Arthur and Sofie (sic) Blecker, investing hundreds of thousands of dollars in each. I also explained that in 2007 I was forced by Madoff to merge those accounts into one. Other than transfers within the system I have never withdrawn any money from any Madoff account.

2. Thus I filed three claims – one for the Aaron Blecker account, one for the Arthur and Sofie Blecker account, and in case the trustee refused to compensate me for each account and treated the two as one, contingently I submitted a claim for \$500,000 for the one trust account established in 2007 established from the forced merger of the other two, which had grown to \$2.6 million at the time of the discovery of Madoff's fraud. (See flow chart.)

3. Confident that SIPC would return at least my initial investment as I had never withdrawn any money, and hopeful that they would pay me quickly as I am 98 years old, I was surprised and distressed when by letter of October 19, 2009, Irving H. Picard denied my claim for the Aaron Blecker account on the ground that not only were no securities ever purchased for my account contrary to Madoff's statements over the years, but also that I had transferred \$206,000 from my account, and also supposedly additionally withdrawn \$261,633.94 – more than my initial investment. Further, the denial stated that I had "taken" \$61,633.94 from other customers. The trustee attached a detailed list of "withdrawals" from my account, stating that they were "checks" issued to me. (Attachment B)

In short, my claim was denied because the trustee believed that more money had been withdrawn than deposited from the account they reference as 1B0022. Again, that is incorrect. **In fact I have never received any money from any Madoff account nor directed that any money be sent from any account to any third party.** Therefore my claim for restitution should be honored.

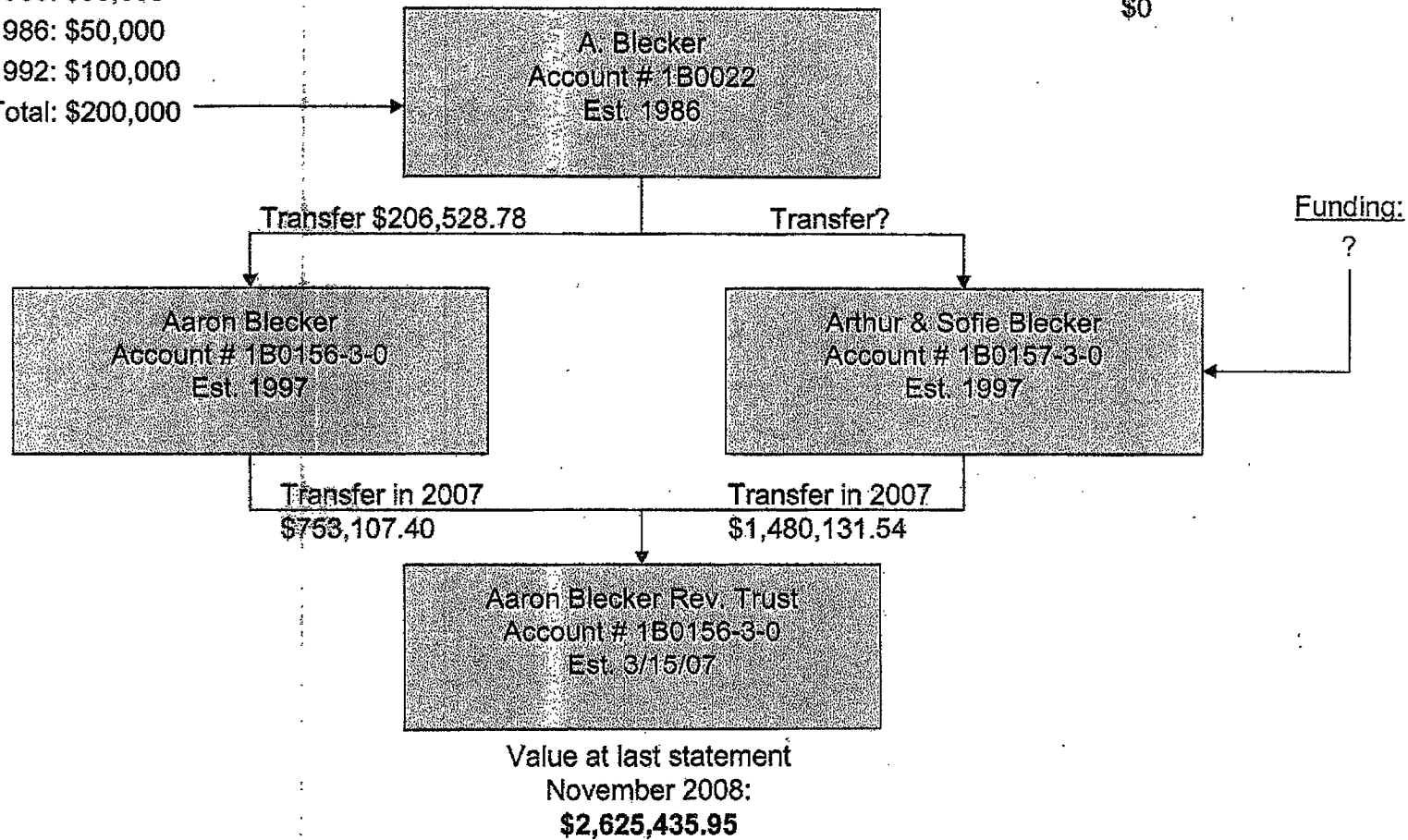
Account Flowchart

Funding (1):

1986: \$50,000
1986: \$50,000
1992: \$100,000
Total: \$200,000

Total Withdrawals:

\$0



(1) Per Trustee Statement

4. Factual Background.

The trustee's denial is based upon two assertions.

A. That \$200,000 was invested in account 1B0022 and \$206538.78 was transferred out of that account

B. That checks totaling \$61,633.94 were paid out of that account on my behalf

As noted I have never received directly or indirectly any money back.

A. Did I receive a payment of \$206,538.75?

1. I now realize that part of confusion has resulted from changes in the account numbers. My original account, and the one for which the trustee has denied a claim is 1B0022. He is correct that there should be no money paid from that account as amounts in that account were transferred to two different accounts - one for me Aaron Blecker, and a separate joint account, presumably as per his records, established in 1997.
2. As the following chart shows, I established an account 1B0022 in 1986 and augmented my investment in 1992. Then in 1997 two separate accounts were established with different numbers. (Athur and Aaron are the same person) By 2007, as one of the accounts had less than one million dollars, I was forced by Madoff to merge those accounts into one. Other than transfers within the system I **have never withdrawn any money from any Madoff account.**

B. What happened to the \$61,633 allegedly paid out of account 1B0022 on my behalf?

The trustee's records show checks totaling that amount paid out to public companies. These are public companies with which I have never had a relationship and to which I never authorized payments. Therefore, I have to assume that these were entries that were part of the larger fraud and cover-up.

Recently I did find statements from 1995 (but not other years). These monthly statements did note entries for the checks in question. (see Attachment C for March, 1995) These statements had many complex entries and I focused on the summary valuations, thinking they were all part of the normal investment process for securities being purchased and sold. Since I never suspected fraud, it did not occur to me that they could be false entrees.

C. Procedure going forward

The trustee's records are probably better than mine. I do not know exactly how much I invested in Madoff over the years which grew to \$2.6 million by November 2008. I would appreciate help in tracing all of this. Perhaps the Trustee is denying my claim for account B-0022 because he intends to accept my claims for reimbursement on the successor accounts. If so, he has not so indicated.

So this is to formally request a hearing. But in advance of that, I hope the Court orders the Trustee to use its access to the records to help clarify the flow of funds from all of the accounts, and to verify that there are no records showing requests on my part

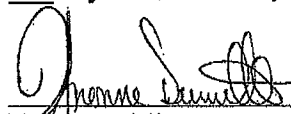
for the money allegedly paid to various corporations.

I would very much appreciate the Court's help in quickly recovering at least my actual investment up to \$500,000 per account.



AARON BLECKER

Sworn to before me this
16th day of November, 2009



Notary Public

YVONNE DUMMETTE
Notary Public, State of New York
No. 01DU6169927
Qualified in Queens County
Commission Expires July 02, 2011

EXHIBIT D

Baker Hostetler

November 11, 2010

Aaron Blecker
50 Gristmill Lane
Great Neck, NY 11023-1813

**Re: Bernard L. Madoff Investment Securities LLC (BLMIS)
Bankr.S.D.N.Y., No. 08-1789 (BRL)
Account Names: Arthur Blecker and Sofie Blecker JT/WROS; Aaron
Blecker Rev. Trust U/A/D 3/15/07; Aaron Blecker
Account Numbers: 1B0157; 1B0156; 1B0022
Claim Numbers: 003906; 003900; 003907**

Dear Mr. Blecker:

We are in receipt of your most recent objection dated October 19, 2010, which you filed in response to Notice of Trustee's Determination for Account No. 1B0157 dated September 29, 2010. We have also received your objections to the Notices of Trustee's Determination for Account No. 1B0156 dated May 10, 2010 and 1B0022 (the "1B0022 Determination") dated October 19, 2009 (together, the "Objections").

Each of the claims you filed with the Trustee was denied because the money you withdrew from each of your accounts equaled or exceeded the amount of money deposited into the account. In the Objections, you claim that you never withdrew any funds from any of your accounts with BLMIS. However, according to the books and records of BLMIS, numerous withdrawals were made from Account No. 1B0022, which led to that account being overdrawn by \$61,633.94. These withdrawals are reflected in the itemization of deposits and withdrawals included in the 1B0022 Determination. More importantly, these withdrawals are confirmed by the monthly BLMIS statements sent to you for this account, which we have enclosed as Exhibit A. We have found nothing in BLMIS' books and records indicating that you questioned any of the statements in writing at or close to the time you received them.

In accordance with the money in/money out methodology, the Trustee will only give credit for an inter-account transfer where the transferor account had sufficient principal to effectuate the transfer. Since there was no remaining principal in Account No. 1B0022, the transfer from that account to Account No. 1B0156 on April 24, 1997

Baker & Hostetler LLP

45 Rockefeller Plaza
New York, NY 10111

T 212.589.4200
F 212.589.4201
www.bakerlaw.com

Daniel Evan Clarkson
direct dial: 212.847.2835
dclarkson@bakerlaw.com

Aaron Blecker
November 11, 2010
Page 2

was adjusted to zero.

We have also enclosed as Exhibit B an itemization of deposits and withdrawals for Account No. 1B0023, entitled Arthur and Sofie Blecker JT/WROS, the predecessor account which was used to fund Account No. 1B0157. As you can see, withdrawals were made from the former account as well. Similar to Account No. 1B0022 discussed above, this account was overdrawn due to the numerous withdrawals. Since the account had no remaining principal, the transfer from this account to Account No. 1B0157 on April 24, 1997 was adjusted to zero.

Since Account Nos. 1B0156 and 1B0157 were funded solely with transfer deposits from accounts which had no remaining principal, neither of these accounts ever had any principal. Therefore, the Trustee denied your claims for these accounts.

In regard to your request for a hearing, to date, no hearings have been scheduled on specific objections to the Trustee's claims determinations other than a hearing to determine the meaning of "net equity" under the Securities Investor Protection Act (SIPA) that was held on February 2, 2010 and a hearing on the Customer issue held on October 19, 2010 for those claimants that invested in feeder funds. After this Court's Order of March 8, 2010, in which it upheld the Trustee's methodology for determining net equity, and taking into account appeals of that decision as authorized by the Second Circuit on June 16, 2010, as well as any decision regarding the Customer issue, we will consider how to proceed with the many objections that we have received. That will occur in due course with respect to your objections to the above-referenced claims, which will be handled under the same procedures as other objections filed in this case.

Should you have further questions, please feel free to contact me.

Sincerely,



Daniel Evan Clarkson

Enclosures

Account Information

Account Number: **1B0023**

Name: **ARTHUR BLECKER**

& SOFIE BLECKER J/T WROS

DEPOSITS			
DATE	TRANSACTION DESCRIPTION	AMOUNT	ADJUSTED AMOUNT
3/31/1981	ALIX: 3/31/1981 Equity	\$42,350.33	\$42,350.33
2/18/1983	TRANS FROM A & A	\$35,000.00	\$35,000.00
9/16/1983	CHECK PFD SER D CONV \$7.75	\$70,000.00	\$70,000.00
9/16/1983	CHECK PFD SER D CONV \$7.75	\$30,000.00	\$30,000.00
10/12/1984	CHECK	\$100,000.00	\$100,000.00
10/9/1990	CHECK	\$100,000.00	\$100,000.00
Total Deposits:		\$377,350.33	\$377,350.33
WITHDRAWALS			
DATE	TRANSACTION DESCRIPTION	AMOUNT	ADJUSTED AMOUNT
4/16/1981	CHECK	(\$1,574.11)	(\$1,574.11)
6/19/1981	CHECK	(\$1,693.58)	(\$1,693.58)
8/6/1981	CHECK	(\$1,189.49)	(\$1,189.49)
10/6/1981	CHECK	(\$1,798.73)	(\$1,798.73)
11/24/1981	CHECK	(\$1,249.39)	(\$1,249.39)
1/6/1982	CHECK	(\$1,190.63)	(\$1,190.63)
3/2/1982	CHECK	(\$1,573.63)	(\$1,573.63)
5/3/1982	CHECK	(\$1,675.90)	(\$1,675.90)
6/18/1982	CHECK	(\$1,349.22)	(\$1,349.22)
8/24/1982	CHECK	(\$1,585.01)	(\$1,585.01)
10/19/1982	CHECK	(\$1,691.63)	(\$1,691.63)
12/16/1982	CHECK	(\$1,797.01)	(\$1,797.01)
2/15/1983	CHECK	(\$1,567.10)	(\$1,567.10)
4/14/1983	CHECK	(\$1,486.25)	(\$1,486.25)
4/22/1983	CHECK	(\$1,693.25)	(\$1,693.25)
6/7/1983	CHECK	(\$2,170.94)	(\$2,170.94)
7/21/1983	CHECK	(\$2,319.25)	(\$2,319.25)
9/23/1983	CHECK	(\$3,287.75)	(\$3,287.75)
11/16/1983	CHECK	(\$4,984.72)	(\$4,984.72)
1/5/1984	CHECK	(\$5,319.99)	(\$5,319.99)
3/8/1984	CHECK	(\$7,531.23)	(\$7,531.23)
5/9/1984	CHECK BRISTOL MYERS	(\$6,651.28)	(\$6,651.28)
7/17/1984	CHECK CSX CORP	(\$7,089.00)	(\$7,089.00)

9/13/1984	CHECK HOUSEHOLD INTL	(\$5,654.50)	(\$5,654.50)
10/31/1984	CHECK KATY INDUSTRIES	(\$5,818.54)	(\$5,818.54)
1/8/1985	CHECK ETHYL	(\$11,085.00)	(\$11,085.00)
2/22/1985	CHECK ATLANTIC RICHFIELD	(\$8,839.87)	(\$8,839.87)
4/25/1985	CHECK AMR CORP	(\$10,403.43)	(\$10,403.43)
6/11/1985	CHECK INTERCO	(\$7,371.58)	(\$7,371.58)
8/8/1985	CHECK ASSOC DRY GOODS	(\$11,095.17)	(\$11,095.17)
9/26/1985	CHECK TEXTRON	(\$6,484.27)	(\$6,484.27)
11/12/1985	CHECK VIACOM	(\$8,829.20)	(\$8,829.20)
1/15/1986	CHECK WOOLWORTH	(\$11,096.11)	(\$11,096.11)
3/17/1986	CHECK WETTERAU	(\$10,392.02)	(\$10,392.02)
5/27/1986	CHECK FMC	(\$10,313.75)	(\$10,313.75)
7/14/1986	CHECK GTE CORP	(\$7,773.88)	(\$7,773.88)
8/21/1986	CHECK INTERCO	(\$6,929.43)	(\$6,929.43)
10/15/1986	CHECK SUN	(\$8,842.64)	(\$8,842.64)
11/24/1986	CHECK TRW	(\$7,805.00)	(\$7,805.00)
2/5/1987	CHECK HOLIDAY CORP	(\$11,090.00)	(\$11,090.00)
4/7/1987	CHECK ANHEUSER BUSCH	(\$11,786.82)	(\$11,786.82)
6/10/1987	CHECK TRANSCO CO	(\$10,393.61)	(\$10,393.61)
8/21/1987	CHECK AGS COMPUTERS	(\$11,037.61)	(\$11,037.61)
10/26/1987	CHECK GROlier	(\$11,717.22)	(\$11,717.22)
1/26/1988	CHECK	(\$10,396.92)	(\$10,396.92)
3/24/1988	CHECK ADVANCED SYSTEMS	(\$11,087.09)	(\$11,087.09)
5/25/1988	CHECK INTERCO	(\$11,778.76)	(\$11,778.76)
8/8/1988	CHECK AMFAC	(\$10,400.46)	(\$10,400.46)
10/12/1988	CHECK COMPAQ COMPUTERS	(\$11,048.11)	(\$11,048.11)
12/5/1988	CHECK PNC FINL	(\$8,832.87)	(\$8,832.87)
2/3/1989	CHECK GENERAL CINEMA	(\$10,400.48)	(\$10,400.48)
4/11/1989	CHECK	(\$11,090.99)	(\$11,090.99)
6/20/1989	CHECK DURR FILLAUER MED	(\$11,739.06)	(\$11,739.06)
8/15/1989	CHECK INLAND	(\$10,398.73)	(\$10,398.73)
10/20/1989	CHECK AMERICAN MAIZE	(\$11,062.73)	(\$11,062.73)
12/11/1989	CHECK COLUMBIA PICTURES	(\$8,840.00)	(\$8,840.00)
2/16/1990	CHECK WESTINGHOUSE	(\$10,347.18)	(\$10,347.18)
4/20/1990	CHECK SEAGULL	(\$11,089.81)	(\$11,089.81)
6/25/1990	CHECK SUN MICROSYSTEMS	(\$11,759.92)	(\$11,759.92)
8/28/1990	CHECK IMMUNEX	(\$10,393.02)	(\$10,393.02)
11/5/1990	CHECK AMERICAN FILM	(\$11,094.75)	(\$11,094.75)
12/27/1990	CHECK PFIZER	(\$11,960.08)	(\$11,960.08)
3/7/1991	CHECK MEDCO	(\$14,130.22)	(\$14,130.22)
5/13/1991	CHECK XOMA	(\$13,172.52)	(\$13,172.52)
7/11/1991	CHECK HEALTH SOUTH	(\$12,364.06)	(\$12,364.06)

7/17/1991	CXL CHECK 07/11/91	\$12,364.06	\$12,364.06
7/17/1991	CHECK HEALTH SOUTH	(\$12,364.06)	(\$12,364.06)
7/22/1991	CHECK LIBERTY NATL	(\$1,375.28)	(\$1,375.28)
9/5/1991	CHECK THERMO	(\$11,312.11)	(\$11,312.11)
11/13/1991	CHECK CHAMBERS	(\$13,180.47)	(\$13,180.47)
12/27/1991	CHECK PHL CORP	(\$9,241.95)	(\$9,241.95)
3/5/1992	CHECK LIEBERT	(\$15,053.00)	(\$15,053.00)
4/28/1992	CHECK FLEET NORSTAR	(\$9,877.30)	(\$9,877.30)
6/16/1992	CHECK PEP BOYS	(\$10,000.40)	(\$10,000.40)
8/21/1992	CHECK HOME DEPOT	(\$15,049.19)	(\$15,049.19)
10/6/1992	CHECK TIME WARNER	(\$9,918.75)	(\$9,918.75)
11/12/1992	CHECK AL LABS	(\$4,124.69)	(\$4,124.69)
1/6/1993	CHECK STATE STREET	(\$10,542.89)	(\$10,542.89)
2/18/1993	CHECK AMERICAN BRANDS	(\$8,275.59)	(\$8,275.59)
3/17/1993	CHECK MBNA	(\$7,090.00)	(\$7,090.00)
5/20/1993	CHECK DSC COMM	(\$15,115.80)	(\$15,115.80)
6/28/1993	CHECK SOUTHWESTERN BELL	(\$6,617.37)	(\$6,617.37)
8/23/1993	CHECK ANADARKO	(\$12,389.99)	(\$12,389.99)
9/28/1993	CHECK ENRON	(\$6,152.37)	(\$6,152.37)
11/4/1993	CHECK SNAPPLE	(\$6,623.50)	(\$6,623.50)
12/14/1993	CHECK HUFFY	(\$10,627.77)	(\$10,627.77)
2/8/1994	CHECK AMERITECH	(\$4,737.75)	(\$4,737.75)
4/15/1994	CHECK COMCAST	(\$13,284.52)	(\$13,284.52)
5/19/1994	CHECK AUTOZONE	(\$2,372.50)	(\$2,372.50)
6/22/1994	CHECK GEN ELECTRIC	(\$4,270.00)	(\$4,270.00)
8/11/1994	CHECK GEN MOTORS	(\$9,264.56)	(\$9,264.56)
9/19/1994	CHECK CATERPILLAR	(\$3,808.00)	(\$3,808.00)
11/14/1994	CHECK HUDSON FOODS	(\$7,840.79)	(\$7,840.79)
12/14/1994	CHECK AUTO DESK	(\$4,284.50)	(\$4,284.50)
2/7/1995	CHECK PACIFIC	(\$4,759.62)	(\$4,759.62)
3/14/1995	CHECK ALUMINUM	(\$5,252.50)	(\$5,252.50)
5/15/1995	CHECK HOME DEPOT	(\$13,358.99)	(\$13,358.99)
6/16/1995	CHECK MICRON	(\$2,393.00)	(\$2,393.00)
7/27/1995	CHECK KULICKE & SOFFA	(\$10,757.27)	(\$10,757.27)
9/13/1995	CHECK TEXAS INSTRUMENT	(\$3,343.75)	(\$3,343.75)
10/18/1995	CHECK SAFEGUARD	(\$4,305.00)	(\$4,305.00)
11/15/1995	CHECK APPLIED MATERIALS	(\$4,786.25)	(\$4,786.25)
1/4/1996	CHECK DEERE & CO	(\$1,916.62)	(\$1,916.62)
2/14/1996	CHECK FED NAT'L MORTGAGE	(\$5,278.62)	(\$5,278.62)
4/4/1996	CHECK GEN MOTORS CORP	(\$8,655.86)	(\$8,655.86)
5/23/1996	CHECK CENTOCOR	(\$7,224.80)	(\$7,224.80)
6/26/1996	CHECK COCA COLA	(\$7,227.25)	(\$7,227.25)
7/30/1996	CHECK CHRYSLER CORP	(\$3,370.00)	(\$3,370.00)

9/5/1996	CHECK SAFEGUARD	(\$7,231.50)	(\$7,231.50)
10/7/1996	CHECK HERSHEY FOODS	(\$487.00)	(\$487.00)
10/16/1996	CHECK JONES APPAREL	(\$4,341.25)	(\$4,341.25)
11/12/1996	CHECK NEWBRIDGE NETWORKS	(\$5,306.87)	(\$5,306.87)
12/17/1996	CHECK FIRST USA	(\$4,346.87)	(\$4,346.87)
2/19/1997	CHECK DEAN WITTER	(\$7,735.00)	(\$7,735.00)
3/26/1997	CHECK NATIONS BANK	(\$4,371.00)	(\$4,371.00)
4/24/1997	TRANS TO 1B015730	(\$389,846.73)	\$0.00
4/29/1997	CHECK PHILIP MORRIS	(\$4,380.50)	(\$4,380.50)
Total Withdrawals:		(\$1,233,723.79)	(\$843,877.06)
Total deposits less withdrawals:		(\$856,373.46)	(\$466,526.73)